

LOUISIANA
 DEPARTMENT of REVENUE

**Supplemental Worksheet for
 Credit for Taxes Paid to Other States for Forms
 IT-540 and IT-541**

Worksheet A

Tax Year

LA Revenue Account Number or SSN

Complete Worksheets A and B and attach to Form IT-540 or Form IT-541.

Column 1 State	Column 2 Income Earned in Other States	Column 3 Ratio of Income Earned	Column 4 Deductions Attributable to Other States	Column 5 Tax Table Income Attributable to Other States	Column 6 Ratio of Tax Table Income Attributable to Other States	Column 7 Louisiana Tax on Income Earned in Other States	Column 8 Net Tax Liability Paid to Other States	Column 9 Credit for Taxes Paid to Other States
1	\$	%	\$	\$	%	\$	\$	\$
2	\$	%	\$	\$	%	\$	\$	\$
3	\$	%	\$	\$	%	\$	\$	\$
4	\$	%	\$	\$	%	\$	\$	\$
5	\$	%	\$	\$	%	\$	\$	\$
6	\$	%	\$	\$	%	\$	\$	\$
7	\$	%	\$	\$	%	\$	\$	\$
8	\$	%	\$	\$	%	\$	\$	\$
9	\$	%	\$	\$	%	\$	\$	\$
10	\$	%	\$	\$	%	\$	\$	\$
11	\$	%	\$	\$	%	\$	\$	\$
12	\$	%	\$	\$	%	\$	\$	\$
13	\$	%	\$	\$	%	\$	\$	\$
14	\$	%	\$	\$	%	\$	\$	\$
15	Total: On Line 15, Columns 8 and 9, enter the total of Lines 1 through 14 of Worksheet A and Line 9 from Worksheet B.						\$	\$

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 DEPARTMENT of REVENUE

**Supplemental Worksheet for
 Credit for Taxes Paid to Other States for Forms
 IT-540 and IT-541**

Worksheet B

Tax Year

LA Revenue Account Number or SSN

Complete Worksheets A and B and attach to Form IT-540 or Form IT-541.

Column 1 State	Column 2 Income Earned in Other States	Column 3 Ratio of Income Earned	Column 4 Deductions Attributable to Other States	Column 5 Tax Table Income Attributable to Other States	Column 6 Ratio of Tax Table Income Attributable to Other States	Column 7 Louisiana Tax on Income Earned in Other States	Column 8 Net Tax Liability Paid to Other States	Column 9 Credit for Taxes Paid to Other States
1	FIT	\$	%	\$				
	EID	\$	%	\$				
	TOTAL			\$	\$	%	\$	\$
2	FIT	\$	%	\$				
	EID	\$	%	\$				
	TOTAL			\$	\$	%	\$	\$
3	FIT	\$	%	\$				
	EID	\$	%	\$				
	TOTAL			\$	\$	%	\$	\$
4	FIT	\$	%	\$				
	EID	\$	%	\$				
	TOTAL			\$	\$	%	\$	\$
5	FIT	\$	%	\$				
	EID	\$	%	\$				
	TOTAL			\$	\$	%	\$	\$
6	FIT	\$	%	\$				
	EID	\$	%	\$				
	TOTAL			\$	\$	%	\$	\$
7	FIT	\$	%	\$				
	EID	\$	%	\$				
	TOTAL			\$	\$	%	\$	\$
8	FIT	\$	%	\$				
	EID	\$	%	\$				
	TOTAL			\$	\$	%	\$	\$
9	Total: On Line 9, Columns 8 and 9, enter the total of Lines 1 through 8. Also, include the total of Line 9 on Worksheet A.						\$	\$

GENERAL INFORMATION

Pursuant to LA R.S. 47:33, a credit for taxes paid to other states is allowed ONLY if the other state provides a similar credit for Louisiana income taxes paid on income derived from property located in, or from services rendered in, or from business transacted in Louisiana and the other state does not allow a nonresident a credit against the income taxes imposed by that state for taxes paid or payable to the state of residence. The credit is limited to the amount of taxes paid to the other state or the amount determined by multiplying the taxpayer's Louisiana income tax liability by a fraction, the numerator of which is the taxpayer's Louisiana tax table income attributable to the other state to which net income taxes were paid, and the denominator of which is total Louisiana tax table income, whichever is less. See Revenue Information Bulletin 18-029 for more information.

All taxpayers should complete Worksheet A. Complete Worksheet B only if the income earned in the other state qualified and was reduced by the Qualified Business Income Deduction on Federal Form 1040 or 1041 and you claimed a federal income tax deduction. If there is not enough space, additional forms may be completed as needed. Attach this form and copies of the return filed with the other states to your Form IT-540, *Louisiana Resident Individual Income Tax Return* or Form IT-541, *Fiduciary Income Tax Return*.

NOTE: Do not include any of the recoveries allowed under Act 109 of the 2015 Regular Legislative Session. The 2015 Legislation Recovery amounts must be reported on the form as indicated below. See Revenue Information Bulletin 17-018 for more information.

- If filing Form IT-540, use Form R-6410, *2015 Legislation Recovery Worksheet*.
- If filing Form IT-541, use Form R-6411, *2015 Legislation Recovery Worksheet - Corporation, Fiduciary, and Composite Partnership*.

WORKSHEET A INSTRUCTIONS

Column 1 – State – Enter the abbreviation for the state where the income was earned.

Column 2 – Income Earned in Other States – Enter the income taxable to the other state that is taxable to Louisiana. This figure comes from the return filed with the other state. **Exception:** *Mississippi taxable income on gambling winnings will be on the W-2G form.*

Column 3 – Ratio of Income Earned – Divide the amount in Column 2 by the amount reported on Form IT-540, Line 7 or Schedule E, Line 1, if completed, or Form IT-541, Line 1, or Schedule A, Line 1, if completed. Round the percentage to two places after the decimal. For example, 48.32 percent.

Column 4 – Deductions Attributable to Other States – You must reduce your income earned in other states by the amount of deductions allowed in arriving at Louisiana tax table income. Multiply the total deductions claimed on Form IT-540, Lines 8C and 9 or Form IT-541, Lines 5 and 7A by Column 3 and enter the result in Column 4. Round to the nearest dollar.

Column 5 – Tax Table Income Attributable to Other States – Subtract the amount in Column 4 from the amount in Column 2.

Column 6 – Ratio of Tax Table Income Attributable to Other States – Calculate the percentage of tax table income earned in that state to Louisiana tax table income. Divide the amount in Column 5 by the amount reported on Form IT-540, Line 10 or Form IT-541, Line 8. Round the percentage to two places after decimal. For example, 48.32 percent.

Column 7 – Louisiana Tax on Income Earned in Other States – Multiply Column 6 by your Louisiana income tax. On Form IT-540, your income tax is found on Line 11. On Form IT-541, your income tax is found on Line 9. Round to nearest dollar.

Column 8 – Net Tax Liability Paid to Other States – Enter the net tax liability as reported on the other state's return. This figure does not come from your W-2, 1099 or W-2G forms. **Exception:** *Mississippi tax liability on gambling winnings will be on the W-2G form.* On Line 15, enter the total of Lines 1 through 14 and the amount from Column 8, Line 9, of Worksheet B. Also, enter the total from Column 8, Line 15, on Form IT-540, Schedule C, Line 1A. If multiple worksheets are completed, add the amounts on Line 15 of each worksheet and enter the total on Form IT-540, Schedule C, Line 1A.

Column 9 – Credit for Taxes Paid to Other States – Enter the lesser of Column 7 or Column 8 for each line. On Line 15, enter the total of Lines 1 through 14 and the amount from Column 9, Line 9, of Worksheet B. Also, enter the total amount from Column 9, Line 15, on Form IT-540, Schedule C, Line 1B, or Form IT-541, Line 10. If multiple worksheets are completed, add the amounts on Line 15 of each worksheet and enter the total on Form IT-540, Schedule C, Line 1B, or Form IT-541, Line 10.

WORKSHEET B INSTRUCTIONS

Complete this worksheet only if the income earned in the other state qualified and was reduced by the Qualified Business Income Deduction (QBID) on Federal Form 1040 or 1041 and you claimed a federal income tax deduction.

Column 1 – State – Enter the abbreviation for the state where the income was earned.

Column 2 – Income Earned in Other States – The income earned in other states must be reduced by the amount of deductions allowed in arriving at Louisiana tax table income. In order to calculate the amount of deductions attributable to the income earned in the other state, enter the income as follow in Column 2:

- **Federal Income Tax Deduction (FIT)** – Enter the income earned in the other state that is taxable to Louisiana less the amount of the applicable QBID claimed on the federal tax return.
- **Excess Itemized Deductions (EID)** – Enter the income earned in the other state that is taxable to Louisiana.

Column 3 – Ratio of Income Earned – For both FIT and EID, divide the amount in Column 2 by the amount reported on Form IT-540, Line 7 or Schedule E, Line 1, if completed, or Form IT-541, Line 1, or Schedule A, Line 1, if completed. Round the percentage to two places after decimal. For example, 48.32 percent.

Column 4 – Deductions Attributable to Other States – You must reduce your income earned in other states by the amount of deductions allowed in arriving at Louisiana tax table income.

- **Federal Income Tax Deduction (FIT)** – Multiply Column 3 by the amount reported on Form IT-540, Line 9 or Form IT-541, Line 7A.
- **Excess Itemized Deduction (EID)** – Multiply Column 3 by the amount reported on Form IT-540, Line 8C.
- **Total** – Add the total deductions for both FIT and EID.

Column 5 – Tax Table Income Attributable to Other States – Subtract the amount in Column 4, Total row, from the amount listed on the EID row of Column 2.

Column 6 – Ratio of Tax Table Income Attributable to Other States – Calculate the percentage of tax table income earned in that state to Louisiana tax table income. Divide the amount in Column 5 by the amount reported on Form IT-540, Line 10 or Form IT-541, Line 8. Round the percentage to two places after decimal. For example, 48.32 percent.

Column 7 – Louisiana Tax on Income Earned in Other States – Multiply Column 6 by your Louisiana income tax. On Form IT-540, your income tax is found on Line 11. On Form IT-541, your income tax is found on Line 9. Round to nearest dollar.

Column 8 – Net Tax Liability Paid to Other States – Enter the net tax liability as reported on the other state's return. This figure does not come from your W-2, 1099 or W-2G forms. **Exception:** *Mississippi tax liability on gambling winnings will be on the W-2G form.* On Line 9, enter the total of Lines 1 through 8. Also, include the total on Worksheet A, Column 8, Line 15.

Column 9 – Credit for Taxes Paid to Other States – Enter the lesser of Column 7 or Column 8 for each line. On Line 9, enter the total of Lines 1 through 8. Also, include the total on Worksheet A, Column 9, Line 15. If multiple worksheets are completed, add the amounts on Line 9 of each worksheet and include the total on Worksheet A, Column 9, Line 15.